

This section which is composed of accounting and non-accounting data is presented in order to provide the reader with additional information as an aid to understanding the financial activities of the governmental unit.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
GOVERNMENTAL FUND TYPE EXPENDITURES AND OTHER USES BY FUNCTIONS
PRIMARY GOVERNMENT
LAST TEN YEARS**

<u>Year</u>	<u>Total (1)</u>	<u>General Government</u>	<u>Public Safety</u>	<u>Trans- portation</u>	<u>Sanitation</u>	<u>Health and Welfare</u>
1994	\$262,485,114	\$50,232,560	\$ 74,158,451	\$41,307,164	\$15,069,530	\$4,703,574
1995	289,044,175	54,021,789 (3)	82,767,969 (3)	38,784,240	15,731,515	4,911,308
1996	318,217,924	44,058,708	86,700,228	45,689,687	16,229,461	4,966,789
1997	319,474,668	46,967,482	90,871,356	44,625,709	19,269,426	5,490,266
1998	429,500,455	50,119,584	96,422,826	40,283,982	20,224,396	6,471,130
1999	339,502,355	54,017,146	98,944,490	36,891,317	20,701,834	6,210,161
2000	362,917,034	50,625,426	100,598,273	33,896,014	21,839,759	5,918,579
2001	367,861,787	51,845,747	106,812,339	32,773,354	22,495,257	6,469,321
2002	457,609,882	57,640,679	108,260,680	30,455,778	22,541,727	7,760,560
2003	420,199,224	49,508,255 (7)	117,426,106	35,131,084	23,910,559	6,765,139

(1) Includes expenditures and other uses of General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds.

(2) The miscellaneous function is used for items which cannot be properly classified under the other ten functions.

(3) In compliance with Governmental Accounting Standards Board Statement No. 24, "Accounting and Financial Reporting for Certain Grants and Other Financial Assistance," expenditures previously classified under general government and public safety have been re-classified as other uses.

(4) A payment was made to the refunded bond escrow agent for the defeasance of several City and Parish bond issues.

(5) In compliance with Governmental Accounting Standards Board Statement No. 34, "Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments," transfers to discretely presented component units previously classified as other uses have been re-classified as intergovernmental expenditures.

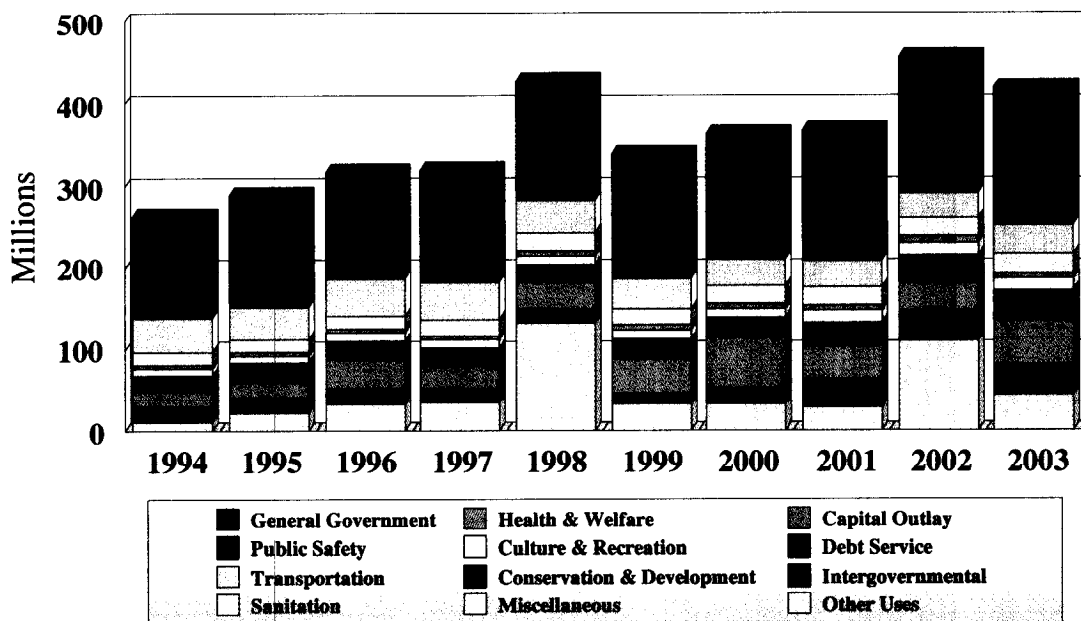
(6) A payment was made to refund the outstanding portion of the State Municipal Police Employees Retirement System Note.

(7) Expenditures for risk management decreased due to a change in benefits and excess premium collections.

Source: Comprehensive Annual Financial Report

<u>Culture and Recreation</u>	<u>Conservation and Development</u>	<u>Miscellaneous (2)</u>	<u>Capital Outlay</u>	<u>Debt Service</u>	<u>Inter-governmental</u>	<u>Other Uses</u>
\$ 8,931,876	\$19,007,729	\$ --	\$17,583,398	\$18,898,135	\$ 59,528	\$ 12,533,169
9,219,762	24,381,475	2,141	16,531,220	19,971,045	62,521	22,659,190 (3)
9,698,050	23,055,882	--	33,992,571	20,404,158	62,443	33,359,947
10,481,478	21,522,898	26,956	26,995,425	18,169,278	70,526	34,983,868
11,418,611	22,932,155	--	32,523,169	17,015,904	73,286	132,015,412 (4)
11,346,276	23,416,272	--	40,819,328	12,894,116	70,505	34,190,910
12,094,134	24,052,326	--	61,163,313	17,736,581	70,618	34,922,011
14,562,080	28,718,968	--	40,312,819	22,408,477	11,870,634 (5)	29,592,791 (5)
15,360,083	34,616,566	--	34,332,975	23,911,864	12,052,083	110,676,887 (6)
16,728,797	35,754,278	--	53,161,872	23,589,720	13,138,229	45,085,185

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
GOVERNMENTAL FUND TYPE EXPENDITURES AND OTHER USES BY FUNCTIONS
PRIMARY GOVERNMENT
LAST TEN YEARS**



**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
GENERAL FUND EXPENDITURES AND OTHER USES BY FUNCTIONS
LAST TEN YEARS**

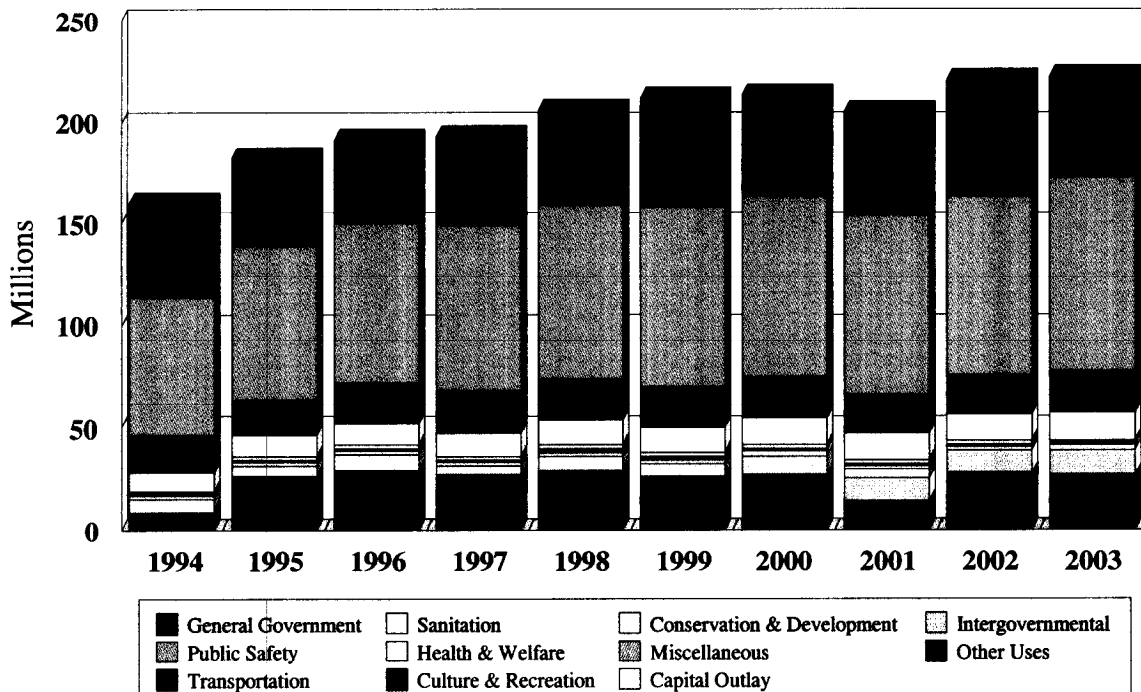
<u>Year</u>	<u>Total</u>	<u>General Government</u>	<u>Public Safety</u>	<u>Trans- portation</u>	<u>Sanitation</u>	<u>Health and Welfare</u>
1994	\$160,757,546	\$47,658,854	\$66,813,473	\$18,020,614	\$ 9,359,876	\$1,322,268
1995	182,325,959	43,512,173 (2)	74,703,520 (2)	18,088,978	9,793,321	1,456,043
1996	191,305,543	41,107,486	78,379,920	20,088,917	10,120,664	1,398,596
1997	193,078,160	43,978,768	80,763,912	20,890,759	11,257,478	1,499,823
1998	205,993,560	46,843,956	84,767,333	20,700,360	11,989,912	1,649,605
1999	211,545,341	53,016,676	87,896,333	20,661,129	12,268,134	1,657,568
2000	213,431,525	49,546,646	89,246,620	20,066,465	12,833,300	1,644,784
2001	205,411,122	51,063,982	87,451,882	19,641,058	13,073,045	1,607,790
2002	220,902,902	56,892,370	88,472,988	18,991,378	12,990,405	1,539,683
2003	222,465,948	48,795,023 (5)	95,724,860	20,185,063	13,819,386	1,495,643

- (1) The miscellaneous function is used for items which cannot be properly classified under the other ten functions.
- (2) In compliance with Governmental Accounting Standards Board Statement No. 24, "Accounting and Financial Reporting for Certain Grants and Other Financial Assistance," expenditures previously classified under general government and public safety have been reclassified as other uses.
- (3) In compliance with Governmental Accounting Standards Board Statement No. 34, "Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments," transfers to discretely presented component units previously classified as other uses have been re-classified as intergovernmental expenditures.
- (4) Beginning in 2002, capital outlay expenditures for General Fund operating budgets have been recorded in the Capital Projects Fund.
- (5) Expenditures for risk management decreased due to a change in benefits and excess premium collections.

Source: Comprehensive Annual Financial Report

<u>Culture and Recreation</u>	<u>Conservation and Development</u>	<u>Miscellaneous (1)</u>	<u>Capital Outlay</u>	<u>Inter-governmental</u>	<u>Other Uses</u>
\$ 919,117	\$1,821,389	--	\$6,321,756	\$ 59,528	\$8,460,671
952,927	1,757,039	--	5,940,759	62,521	26,058,678 (2)
1,115,012	1,990,203	--	8,081,381	62,443	28,960,921
1,081,844	2,278,001	--	4,103,964	70,526	27,153,085
1,439,533	2,196,926	--	7,203,044	73,286	29,129,605
1,174,082	1,815,828	--	7,280,484	70,505	25,704,602
1,448,020	2,152,670	--	9,139,235	70,618	27,283,167
1,221,336	1,915,033	--	4,219,980	10,923,404 (3)	14,293,612 (3)
1,342,224	1,738,185	--	-- (4)	11,104,853	27,830,816 (4)
1,051,410	1,931,859	--	132,071	12,190,999	27,139,634

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
GENERAL FUND EXPENDITURES AND OTHER USES BY FUNCTIONS
LAST TEN YEARS**



**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
GOVERNMENTAL FUND TYPE REVENUES AND OTHER FINANCING SOURCES
PRIMARY GOVERNMENT
LAST TEN YEARS**

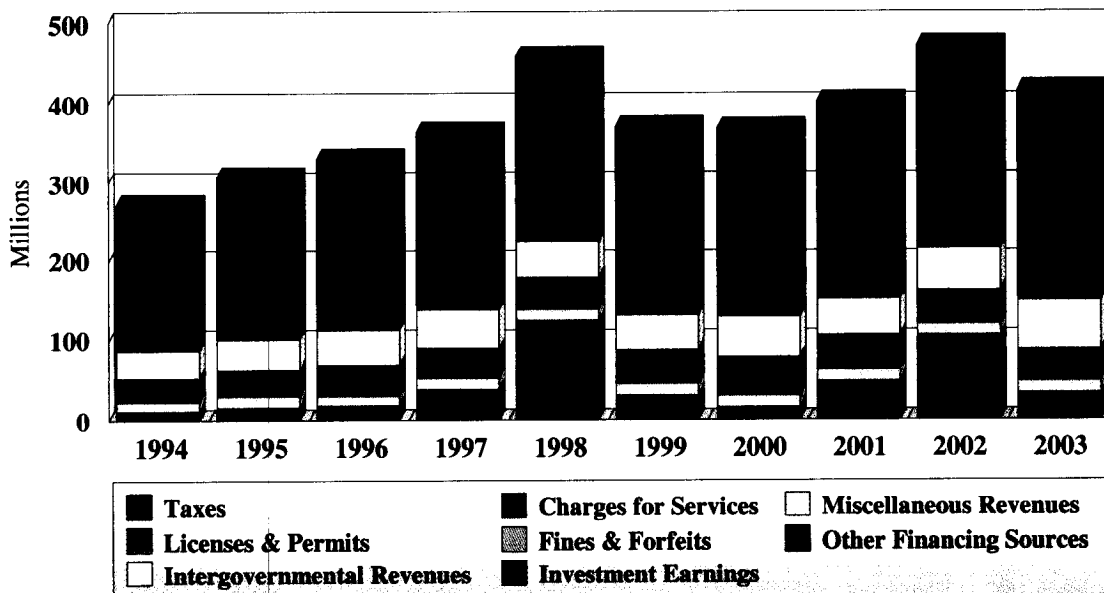
<u>Year</u>	<u>Total (1)</u>	<u>Taxes</u>	<u>Licenses and Permits</u>	<u>Inter- governmental Revenues</u>	<u>Charges for Services</u>	<u>Fines and Forfeits</u>
1994	\$272,296,679	\$182,063,264	\$2,997,316	\$34,237,501	\$23,140,340	\$2,061,064
1995	306,428,148	201,318,217	2,821,922	40,729,266	23,228,832	1,667,922
1996	330,051,186	213,835,500	3,157,223	44,242,005	29,559,869	1,931,575
1997	362,606,574	221,051,652	3,065,678	47,595,813	30,272,957	1,975,000
1998	459,176,111	231,463,834	3,053,896	45,235,023	31,464,891	1,453,303
1999	370,409,379	234,567,952	3,333,017	45,756,884	31,274,432	2,041,949
2000	367,040,619	234,263,527	3,175,718	50,363,986	33,420,104	2,330,863
2001	403,603,003	246,633,408	3,105,601	46,953,068	32,499,844	1,886,045
2002	472,706,782	252,816,183	3,259,749	54,544,969	34,758,894	1,894,990
2003	416,732,474	263,344,218	3,540,070	61,483,565	34,618,135	2,263,940

- (1) Includes revenues and other financing sources of General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds.
- (2) City of Baton Rouge issued \$19,325,000 in Sales Tax Revenue Bonds
- (3) City of Baton Rouge issued \$94,450,000 and the Parish of East Baton Rouge issued \$4,600,000 in Sales Tax Revenue Bonds.
- (4) The Parish of East Baton Rouge executed a loan agreement with the Louisiana Local Government Environmental Facilities and Community Development Authority (the "LCDA") in the amount of \$12,000,000.
- (5) City of Baton Rouge issued \$23,625,000 in Sales Tax Revenue Bonds
- (6) City of Baton Rouge issued \$25,900,000 in Variable Rate Taxable Refunding Bonds and \$47,550,000 in Fixed Rate Taxable Refunding Bonds.

Source: Comprehensive Annual Financial Report

<u>Investment Earnings</u>	<u>Miscel- laneous Revenues</u>	<u>Other Financing Sources</u>
\$ 3,177,834	\$12,884,323	\$ 11,735,037
5,158,003	13,244,992	18,258,994
5,147,317	13,448,110	18,729,587
6,166,708	13,183,505	39,295,261 (2)
7,739,227	14,252,772	124,513,165 (3)
8,130,317	14,178,816	31,126,012 (4)
11,155,967	14,425,412	17,905,042
9,899,112	14,144,221	48,481,704 (5)
5,060,474	14,715,386	105,656,137 (6)
3,698,245	14,259,630	33,524,671

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
GOVERNMENTAL FUND TYPE REVENUES AND OTHER FINANCING SOURCES
PRIMARY GOVERNMENT
LAST TEN YEARS**

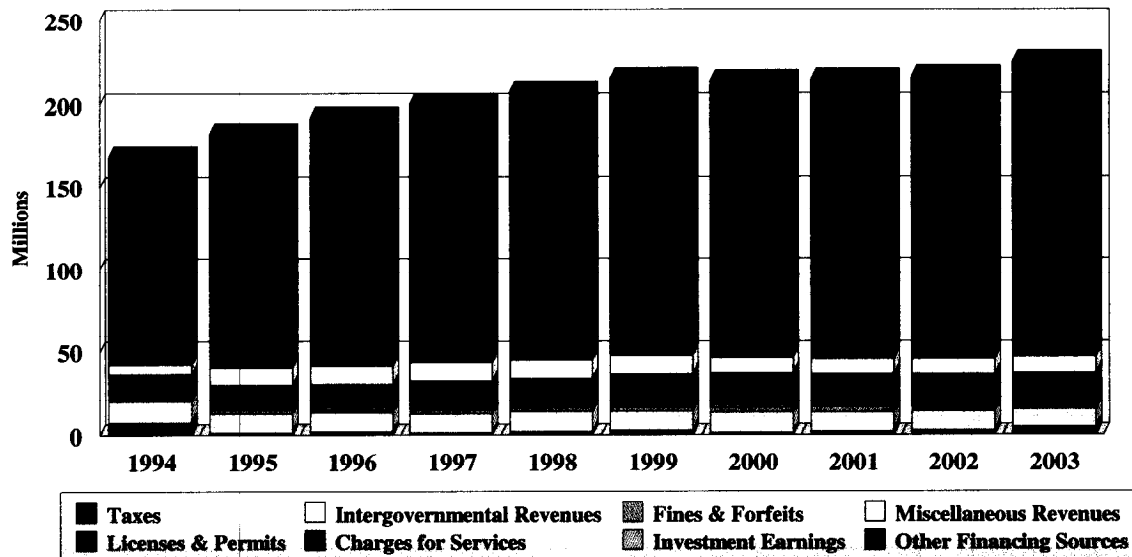


**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
GENERAL FUND REVENUES AND OTHER FINANCING SOURCES
LAST TEN YEARS**

<u>Year</u>	<u>Total</u>	<u>Taxes</u>	<u>Licenses and Permits</u>	<u>Inter- governmental Revenues</u>	<u>Charges for Services</u>	<u>Fines and Forfeits</u>
1994	\$167,965,797	\$122,261,708	\$2,754,084	\$ 6,290,476	\$13,566,792	\$1,819,888
1995	182,050,487	138,854,383	2,589,576	10,470,949	13,967,669	1,424,165
1996	192,226,921	147,305,845	2,914,367	11,263,149	14,154,692	1,529,699
1997	200,150,153	153,338,987	2,826,921	11,302,459	16,225,701	1,567,444
1998	207,505,287	159,561,146	2,799,733	11,066,268	16,439,149	1,162,126
1999	215,109,642	164,277,924	3,070,913	11,056,363	18,997,254	1,409,358
2000	213,662,061	164,332,179	2,838,900	9,317,378	19,294,735	1,689,015
2001	214,658,965	165,876,719	2,759,106	9,190,639	18,506,335	1,546,660
2002	216,321,519	167,411,480	2,915,318	9,478,103	19,549,596	1,438,317
2003	225,157,856	174,380,214	3,193,759	10,167,291	19,616,217	1,431,893

<u>Investment Earnings</u>	<u>Miscel- laneous Revenues</u>	<u>Other Financing Sources</u>
\$1,157,794	\$12,433,310	\$7,681,745
1,946,589	11,315,402	1,481,754
1,643,647	11,041,980	2,373,542
1,903,366	11,079,248	1,906,027
2,305,662	11,865,060	2,306,143
2,093,016	11,548,371	2,656,443
2,945,016	11,553,945	1,690,893
3,349,954	11,228,636	2,200,916
1,234,692	11,181,424	3,112,589
785,253	10,606,541	4,976,688

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
GENERAL FUND REVENUES AND OTHER FINANCING SOURCES
LAST TEN YEARS**



**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
GENERAL FUND TAX REVENUES BY SOURCE
LAST TEN YEARS**

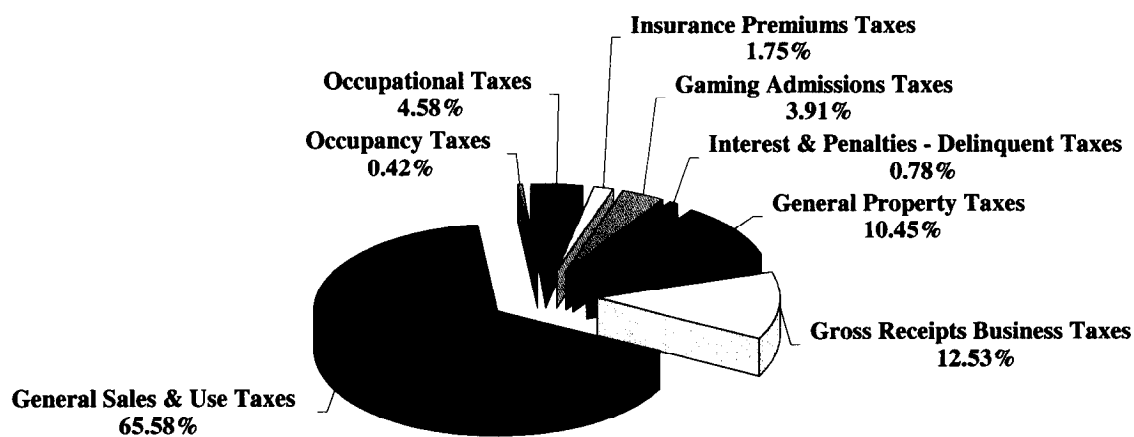
<u>Year</u>	<u>Total</u>	<u>General Property Taxes</u>	<u>Gross Receipts Business Taxes</u>	<u>General Sales and Use Taxes</u>	<u>Occupancy Taxes</u>	<u>Occu- pational Taxes</u>
1994	\$122,261,708	\$12,455,036	\$16,692,577	\$ 81,881,889	\$ --	\$5,620,602
1995	138,854,383	13,112,531	18,526,515	88,885,089	--	6,057,817
1996	147,305,845	13,488,009	17,878,832	96,451,955	--	5,847,445
1997	153,338,987	14,365,475	18,298,419	99,559,762	--	6,612,191
1998	159,561,146	15,153,213	18,554,173	105,532,011	--	6,675,712
1999	164,277,924	15,495,132	18,540,984	110,631,364	--	7,101,452
2000	164,332,179	15,383,050	20,503,808	110,176,695	--	7,113,392
2001	165,876,719	16,650,545	22,835,795	107,989,967	--	7,092,503
2002	167,411,480	17,364,141	20,507,647	109,890,937	772,347 *	7,343,976
2003	174,380,214	18,225,444	21,847,779	114,377,157	729,704	7,983,387

* During 2002, occupancy taxes previously recorded in the Riverside Centroplex Fund were deposited to the General Fund.

Source: Comprehensive Annual Financial Report

<u>Insurance Premiums Taxes</u>	<u>Gaming Admissions Taxes</u>	<u>Interest and Penalties- Delinquent Taxes</u>
\$2,416,304	\$ 1,877,979	\$1,317,321
2,969,461	8,254,369	1,048,601
2,817,827	8,626,811	2,194,966
2,816,105	10,028,668	1,658,367
2,790,832	9,415,495	1,439,710
2,955,211	8,216,068	1,337,713
2,832,468	7,010,225	1,312,541
2,947,040	7,054,025	1,306,844
3,071,734	7,131,320	1,329,378
3,054,020	6,819,775	1,342,948

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
GENERAL FUND TAX REVENUES BY SOURCE
FOR THE YEAR ENDED DECEMBER 31, 2003**



**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN YEARS**

EXHIBIT J - 6

<u>Year</u>	<u>Total Tax Levy</u>	<u>Collections</u>	<u>Percent of Levy Collected</u>	<u>Prior Year Tax Collections</u>	<u>Total Tax Collections</u>	<u>Ratio of Total Collections to Tax Levy</u>
<u>City of Baton Rouge Sub Fund</u>						
1993	\$7,207,838	\$6,996,135	97.06 %	\$154,782	\$7,150,917	99.21 %
1994	7,346,852	7,186,633	97.82	164,460	7,351,093	100.06
1995	7,630,188	7,446,243	97.59	134,131	7,580,374	99.35
1996	7,923,458	7,756,358	97.89	126,883	7,883,241	99.49
1997	8,253,582	8,063,699	97.70	140,344	8,204,043	99.40
1998	8,662,650	8,388,954	96.84	97,277	8,486,231	97.96
1999	8,924,989	8,782,957	98.41	136,608	8,919,565	99.94
2000	9,233,409	9,056,440	98.08	105,071	9,161,511	99.22
2001	9,412,866	9,171,828	97.44	107,678	9,279,506	98.58
2002	9,622,772	9,402,985	97.72	97,600	9,500,585	98.73
2003	10,048,391					
<u>Parish of East Baton Rouge Sub Fund</u>						
1993	\$5,109,437	\$4,870,910	95.33 %	\$122,709	\$4,993,619	97.73 %
1994	5,255,610	5,062,722	96.33	137,405	5,200,127	98.94
1995	5,477,704	5,297,728	96.71	77,330	5,375,058	98.13
1996	5,698,781	5,530,813	97.05	79,484	5,610,297	98.45
1997	6,158,765	5,980,058	97.10	145,285	6,125,343	99.46
1998	6,635,226	6,422,070	96.79	52,132	6,474,202	97.57
1999	6,942,479	6,758,323	97.35	60,835	6,819,158	98.22
2000	7,172,500	6,939,318	96.75	67,904	7,007,222	97.70
2001	7,593,434	7,355,336	96.86	57,340	7,412,676	97.62
2002	7,946,684	7,680,424	96.65	40,301	7,720,725	97.16
2003	8,478,022					

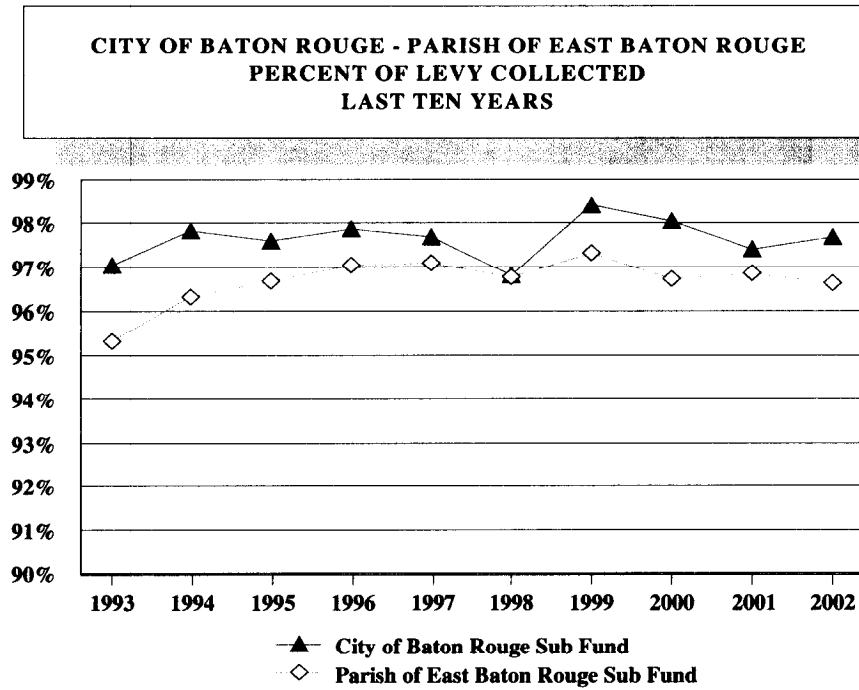
"Total Tax Levy" represents the taxpayer portion of the original levy of the Assessor and is the amount to be paid by the taxpayer. The amounts to be paid by the taxpayer are ultimately collected in full except for adjustments due to assessment errors or delayed homestead exemptions.

Source: East Baton Rouge Parish Assessor's Grand Recapitulation of the Assessment Roll for the Parish of East Baton Rouge.

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN YEARS**

**EXHIBIT J - 6
(Continued)**



**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN YEARS**

EXHIBIT J - 7

<u>Year</u>	<u>Assessed Value</u>	<u>Estimated Actual Value</u>	<u>Ratio of Total Assessed Value to Total Estimated Actual Value*</u>
<u>City of Baton Rouge</u>			
1994	\$ 840,600,932	\$ 7,641,826,655	11 %
1995	873,019,222	7,936,538,382	11
1996	932,171,540	8,474,286,727	11
1997	971,009,652	8,827,360,473	11
1998	1,019,135,241	9,264,865,827	11
1999	1,049,998,711	9,545,442,827	11
2000	1,107,123,367	10,064,757,882	11
2001	1,128,641,029	10,260,372,991	11
2002	1,153,809,550	10,489,177,727	11
2003	1,204,843,076	10,953,118,873	11
<u>Parish of East Baton Rouge</u>			
1994	\$1,674,869,070	\$15,226,082,455	11 %
1995	1,738,389,370	15,803,539,727	11
1996	1,864,291,960	16,948,108,764	11
1997	1,984,916,760	18,044,697,818	11
1998	2,110,523,938	19,186,581,255	11
1999	2,196,149,252	19,964,993,200	11
2000	2,324,089,310	21,128,084,636	11
2001	2,437,458,220	22,158,711,091	11
2002	2,533,605,400	23,032,776,364	11
2003	2,669,273,996 **	24,266,127,236	11

*Actual Valuation (Market Value) as Compared to Assessed Valuation

Residential properties are assessed at 10% of fair market value; other property and electric cooperative properties, excluding land, are to be assessed at 15%; and public service properties, excluding land, are to be assessed at 25% of fair market value. The overall assessed value is estimated to be 11% of actual market value.

**Exempt Properties

Does not include exempt assessed valuations as follows:

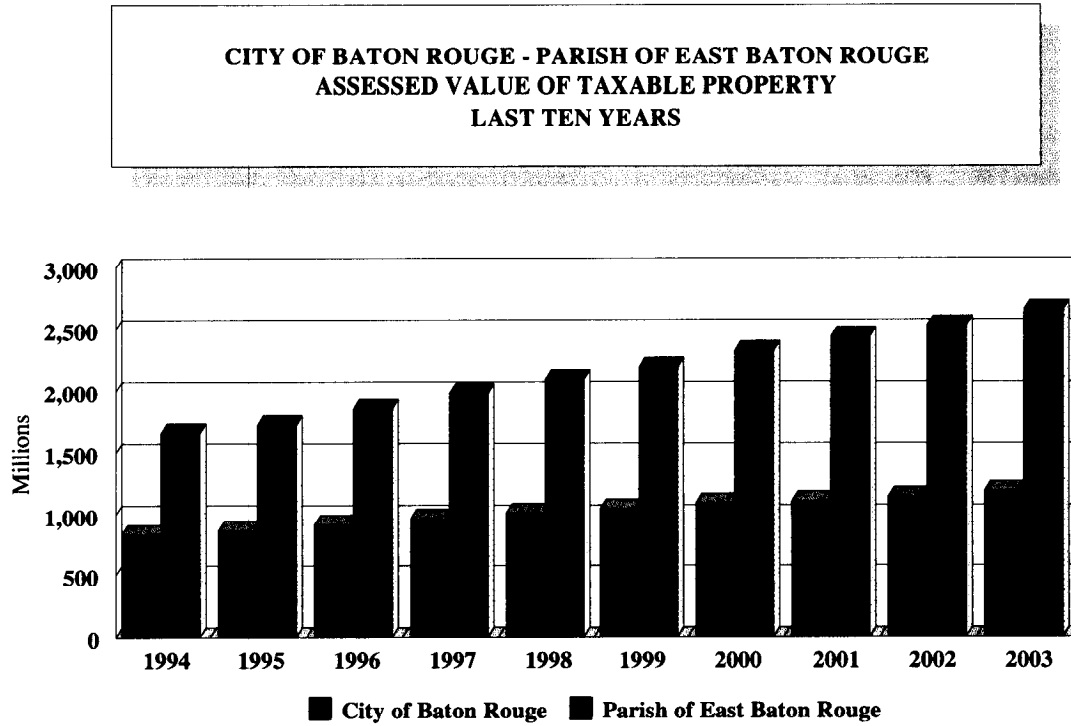
	<u>2003</u>	<u>2002</u>
(a) Manufacturing plants under a ten-year contract	\$491,031,632	\$518,695,478
(b) Churches, schools, and government buildings	<u>62,784,138</u>	<u>61,120,413</u>
Total Exempt Properties	<u>\$553,815,770</u>	<u>\$579,815,891</u>

Source: East Baton Rouge Parish Assessor's Grand Recapitulation of the Assessment Roll for the Parish of East Baton Rouge.

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN YEARS**

EXHIBIT J - 7
(Continued)



CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
PROPERTY TAX RATES AND TAX LEVIES - DIRECT AND OVERLAPPING GOVERNMENTS (1)
LAST TEN YEARS

<u>Year</u>	<u>City</u>	<u>Parish</u>				
	<u>Operating</u>	<u>Operating</u>	<u>Debt Service (2)</u>	<u>Mosquito and Rodent Tax</u>	<u>Emergency Medical Services</u>	<u>Library Board of Control</u>
<u>TAX RATES (mills per dollar)</u>						
1994	8.74	4.38	2.85	1.23	3.13	8.33
1995	8.74	4.38	2.85	1.23	3.13	8.33
1996	8.50	4.20	1.22	1.18	3.00	11.10
1997	8.50	4.20	0.63	1.18	3.00	11.10
1998	8.50	4.20	--	1.18	3.00	11.10
1999	8.50	4.20	--	1.18	3.00	11.10
2000	8.34	4.06	--	1.14	2.90	10.72
2001	8.34	4.06	--	1.14	2.90	10.72
2002	8.34	4.06	--	1.14	2.90	10.72
2003	8.34	4.06	--	1.14	2.90	10.72

<u>TAX LEVIES</u>						
1994	\$7,346,852	\$7,335,927	\$4,773,377	\$2,060,089	\$5,242,340	\$13,951,659
1995	7,630,188	7,614,145	4,954,410	2,138,219	5,441,159	14,480,783
1996	7,923,458	7,830,026	2,274,436	2,199,865	5,592,876	20,693,641
1997	8,253,582	8,336,650	1,250,498	2,342,202	5,954,750	22,032,576
1998	8,662,650	8,864,201	--	2,490,418	6,331,572	23,426,816
1999	8,924,989	9,223,827	--	2,591,456	6,588,448	24,377,257
2000	9,233,409	9,435,803	--	2,649,462	6,739,859	24,914,237
2001	9,412,866	9,896,080	--	2,778,702	7,068,629	26,129,552
2002	9,622,772	10,286,438	--	2,888,310	7,347,456	27,160,250
2003	10,048,391	10,837,252	--	3,042,972	7,740,895	28,614,617

The tax levies represent the original levy of the Assessor and include the homestead exemption amount.

All taxes are billed when assessment rolls are filed during the month of November of the current tax year. Taxes become delinquent on January 1 of the following year. Penalty for delinquent taxes is 15% per annum. No discounts are allowed for taxes, and there is no provision for partial payments.

Taxpayers who have not paid their taxes by January 2 of each year are notified by the Sheriff through registered mail that all taxes must be paid within 20 days from the date of notice. After expiration of the 20th day, the Sheriff shall sell the least quantity of property of any debtor which any bidder will buy for the amount of taxes, interest and cost due.

By agreement, the East Baton Rouge Parish Sheriff is the tax collector for City property taxes and receives a commission of 4.5% of total taxes collected for the City. The Sheriff, as provided by State Law, is the official tax collector of general property taxes levied by the Parish and Parish Special Districts.

<u>School District</u>	<u>Recreation and Park</u>	<u>Law Enforcement District</u>	<u>Assessor's Salary and Expense Fund</u>	<u>Total</u>
<u>TAX RATES (mills per dollar)</u>				
45.34	9.45	14.99	1.60	100.04
45.34	11.45	14.99	1.60	102.04
43.45	10.97	14.99	1.53	100.14
43.45	10.95	14.99	1.53	99.53
43.45	10.95	14.99	1.53	98.90
43.45	10.95	14.99	1.53	98.90
43.45	10.95	14.99	1.48	98.03
43.45	10.95	14.99	1.48	98.03
43.45	10.95	14.99	1.48	98.03
43.45	10.95	14.99	1.48	98.03

TAX LEVIES

\$ 75,938,564	\$15,827,513	\$25,106,287	\$2,679,791	\$160,262,399
78,818,574	19,904,558	26,058,457	2,781,423	169,821,916
81,003,486	20,451,283	27,945,737	2,852,367	178,767,175
86,244,633	21,734,839	29,753,902	3,036,923	188,940,555
91,702,265	23,110,237	31,636,754	3,229,102	199,454,015
95,422,686	24,047,834	32,920,277	3,360,108	207,456,882
100,981,681	25,448,778	34,838,099	3,439,652	217,680,980
105,907,560	26,690,168	36,537,499	3,607,438	228,028,494
110,085,155	27,742,979	37,978,745	3,749,736	236,861,841
109,279,071	29,228,550	40,012,417	3,950,525	242,754,690

- (1) Not included are the following: Consolidated Road Lighting District No. 1, Consolidated Garbage District No. 1, St. George Fire Protection District, Alsen Fire Protection District, Brownsfield Fire Protection District, Central Fire Protection District, Eastside Fire Protection District, East Baton Rouge Parish Fire Protection District No. 6, Downtown Development District, Pontchartrain Levee District, Comite Diversion Canal, Baton Rouge Municipal Fire Salaries and Benefits, City of Baker and City of Zachary. These represent isolated areas that affect less than a majority of City-Parish residents.
- (2) Parishwide debt.

Source: East Baton Rouge Parish Assessor's Grand Recapitulation of the Assessment Roll for the Parish of East Baton Rouge

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
PRINCIPAL TAXPAYERS
DECEMBER 31, 2003**

EXHIBIT J - 9

<u>Taxpayer</u>	<u>Type of Business</u>	<u>2003 Assessed Valuation (1)</u>	<u>Percentage of Total Assessed Valuation</u>
ExxonMobil Corporation	Petroleum Products	\$194,763,840	7.69 %
Entergy, Inc.	Electric and Gas Utility	63,553,840	2.51
Bellsouth Communications	Telephone Utility	50,308,350	1.99
Bank One	Bank	48,848,150	1.93
Georgia-Pacific Corporation	Pulp and Paper Products	41,471,750	1.64
Hibernia National Bank	Bank	28,447,250	1.12
Formosa Plastics	Plastic Manufacturer	18,576,850	0.73
Baton Rouge Water Works	Water Utility	15,074,950	0.59
Wal-Mart	Retail Store	13,713,450	0.54
Union Planters Bank	Bank	<u>13,235,250</u>	<u>0.52</u>
		<u><u>\$487,993,680</u></u>	<u><u>19.26 %</u></u>

(1) Source: East Baton Rouge Parish Assessor's Office

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SPECIAL ASSESSMENT COLLECTIONS
LAST TEN YEARS**

EXHIBIT J - 10

<u>Year</u>	<u>Assessments Beginning of Year</u>	<u>Additions and Adjustments</u>	<u>Collections</u>	<u>Assessments End of Year</u>
1994	\$298,625	\$2,333	\$12,395	\$288,563
1995	288,563	4,602	4,296	288,869
1996	288,869	180	12,607	276,442
1997	276,442	(29,011)	5,395	242,036
1998	242,036	220,938	15,765	447,209
1999	447,209	--	43,776	403,433
2000	403,433	588	34,384	369,637
2001	369,637	370	42,271	327,736
2002	327,736	--	17,671	310,065
2003	310,065	404	35,871	274,598 (1)

(1) Assessments End of Year includes \$40,497 for paving assessments accounted for in the General Fund. Street lighting assessments in the amount of \$13,918 are accounted for in the Capital Projects Fund. Sewer assessments in the amount of \$220,183 are accounted for in the Comprehensive Sewerage System Fund.

Source: Finance Department Records

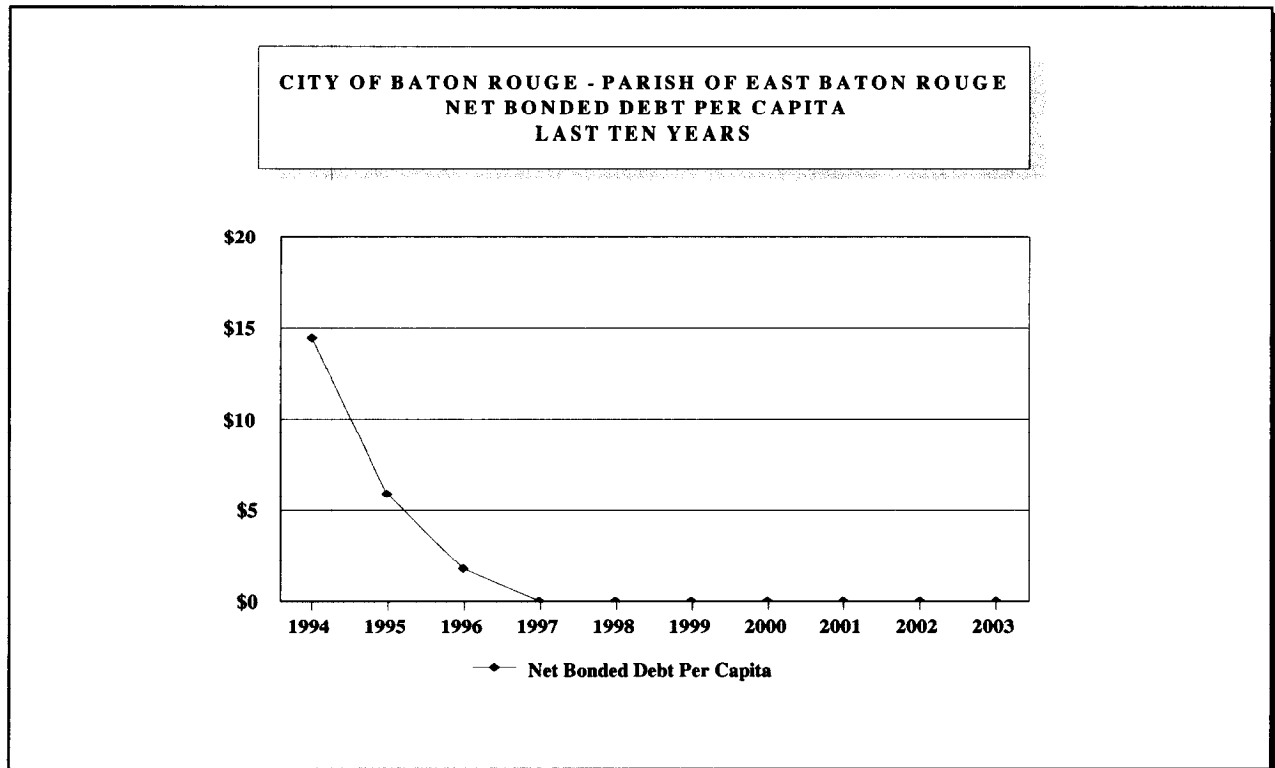
**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
RATIO OF NET BONDED DEBT TO ASSESSED VALUE
AND NET BONDED DEBT PER CAPITA
LAST TEN YEARS**

EXHIBIT J - 11

Year	Population (1)	Assessed Value	General Obligation Bonded Debt	Less Debt Service Fund (3)	Net Bonded Debt (4)	Ratio of Net Bonded Debt to Assessed Value		Net Bonded Debt Per Capita
1994	396,364	\$1,674,869,070	\$9,330,000	\$3,580,668	\$5,749,332	0.34	%	\$15
1995	398,661	1,738,389,370	6,550,000	4,182,365	2,367,635	0.14		6
1996	399,992	1,864,291,960	3,655,000	2,944,079	710,921	0.04		2
1997	396,331	1,984,916,760	1,300,000	1,300,000	--	--		--
1998	396,556	2,110,523,938	--	--	--	--		--
1999	399,105	2,196,149,252	--	--	--	--		--
2000	412,852 (2)	2,324,089,310	--	--	--	--		--
2001	414,040	2,437,458,220	--	--	--	--		--
2002	414,833	2,533,605,400	--	--	--	--		--
2003	416,881	2,669,273,996	--	--	--	--		--

- (1) Estimates - Planning Commission
(2) Official U. S. Census
(3) Amount available for repayment of general obligation and limited tax bond principal
(4) Revenue bonds and excess revenue bonds, certificates of indebtedness, notes and contracts are not included in this exhibit.

Source: Comprehensive Annual Financial Report



**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR
GENERAL BONDED DEBT TO TOTAL GENERAL FUND EXPENDITURES
LAST TEN YEARS**

EXHIBIT J - 12

<u>Year</u>	<u>Principal</u>	<u>Interest (1)</u>	<u>Total Debt Service (2)</u>	<u>Total General Fund Expenditures (3)</u>	<u>Ratio of Debt Service to General Fund Expenditures</u>
1994	\$2,943,306	\$551,651	\$3,494,957	\$160,757,546	2.17 %
1995	2,849,810	408,251	3,258,061	182,325,959	1.79
1996	4,101,763	291,318	4,393,081	191,305,543	2.30
1997	2,364,966	102,044	2,467,010	193,078,160	1.28
1998	1,310,943	38,416	1,349,359	205,993,560	0.66
1999	12,117	5,332	17,449	211,545,341	0.01
2000	601,409 (4)	3,683,161 (4)	4,284,570	213,431,525	2.01
2001	2,927,960 (5)	5,067,403	7,995,363	205,411,122	3.89
2002	1,878,375 (6)	4,264,246	6,142,621	220,902,902	2.78
2003	4,368,945 (7)	2,648,980	7,017,925	222,465,948	3.15

(1) Excludes paying agent fees and other costs.

(2) Total Debt Service includes excess revenue bonds, certificates and notes.

(3) Includes Expenditures and Other Uses (encumbrances not included) of the General Fund only.

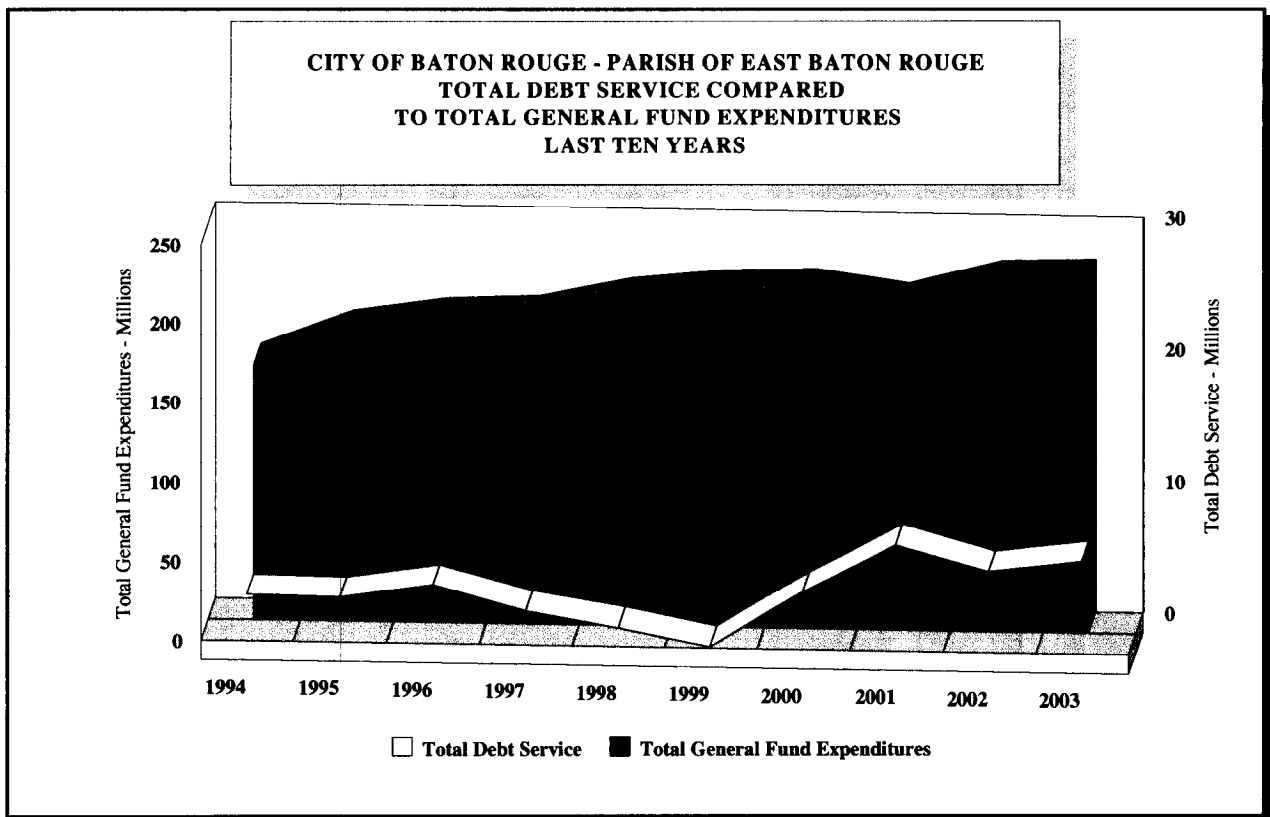
(4) The City signed a long-term note with the State Municipal Police Employees' Retirement System in the amount of \$72,738,769.

(5) The Parish advance paid principal in the amount of \$1,840,373 on the LA Community Development Authority note.

(6) The Parish advance paid principal in the amount of \$840,000 on the LA Community Development Authority note.

(7) The Parish advance paid principal in the amount of \$1,933,945 on the LA Community Development Authority note.

Source: Comprehensive Annual Financial Report



**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMPUTATION OF DIRECT AND OVERLAPPING DEBT
DECEMBER 31, 2003**

	<u>Gross Debt Outstanding</u>	<u>Amounts in Debt Service Fund For Principal</u>	<u>Net Debt Outstanding</u>
<u>City of Baton Rouge:</u>			
2002A Fixed Rate Taxable Refunding	\$ 25,035,000	\$ --	\$ 25,035,000
2002B Fixed Rate Taxable Refunding	46,300,000	--	46,300,000
<u>Parish of East Baton Rouge:</u>			
LA Community Development Authority	<u>2,134,555</u>	<u>--</u>	<u>2,134,555</u>
Total direct debt	<u>73,469,555</u>	<u>--</u>	<u>73,469,555</u>
<u>Overlapping Debt:</u>			
City of Baker	1,705,000	1,154,390	550,610
City of Zachary	897,712	--	897,712
Hospital Service District No. 1 (Lane Memorial Hospital)	8,507,306	983,647	7,523,659
St. George Fire Protection District	1,632,674	--	1,632,674
East Baton Rouge Parish School System	3,340,455	--	3,340,455
Port of Greater Baton Rouge	<u>8,019,954</u>	<u>320,000</u>	<u>7,699,954</u>
Total overlapping debt	<u>24,103,101</u>	<u>2,458,037</u>	<u>21,645,064</u>
Total direct and overlapping debt	<u>\$ 97,572,656</u>	<u>\$ 2,458,037</u>	<u>\$ 95,114,619</u>
2003 Population			
Per Capita			

<u>Parish</u>		<u>City</u>	
<u>Percent</u>	<u>Share of Debt</u>	<u>Percent</u>	<u>Share of Debt</u>
100 %	\$ 25,035,000	100 %	\$ 25,035,000
100	46,300,000	100	46,300,000
100	<u>2,134,555</u>	45	<u>960,550</u>
	<u>73,469,555</u>		<u>72,295,550</u>
100	550,610	--	--
100	897,712	--	--
100	7,523,659	--	--
100	1,632,674	--	--
100	3,340,455	45	1,503,205
100	<u>7,699,954</u>	100	<u>7,699,954</u>
	<u>21,645,064</u>		<u>9,203,159</u>
	<u>\$ 95,114,619</u>		<u>\$ 81,498,709</u>
	<u>416.881</u>		<u>229.667</u>
	<u>\$228</u>		<u>\$355</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SUMMARY OF REVENUE BOND COVERAGE
LAST TEN YEARS**

EXHIBIT J - 14

SCHEDULE A- PUBLIC IMPROVEMENT SALES TAX - SEWER (1/2%)

Year	Gross Revenue (2)	Expenses (3)	Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest (1)	Total	
1994	\$23,595,872	\$295,723	\$23,300,149	\$1,545,000	\$ 9,541,639	\$11,086,639	2.10
1995	25,167,277	292,682	24,874,595	3,065,000	9,968,885	13,033,885	1.91
1996	27,378,976	289,369	27,089,607	3,605,000	12,168,515	15,773,515	1.72
1997	28,111,049	310,592	27,800,457	4,080,000	12,752,811	16,832,811	1.65
1998	29,939,127	313,501	29,625,626	4,444,000	12,397,987	16,841,987	1.76
1999	30,466,913	323,639	30,143,274	4,810,000	11,604,018	16,414,018	1.84
2000	31,209,926	289,000	30,920,926	6,110,000	13,924,207	20,034,207	1.54
2001	30,417,224	265,929	30,151,295	6,630,000	13,408,005	20,038,005	1.50
2002	30,745,621	284,997	30,460,624	7,210,000	13,868,884	21,078,884	1.45
2003	31,739,091	284,602	31,454,489	7,785,000	12,185,787	19,970,787	1.58

SCHEDULE B - CITY SALES TAX (2%)

Year	Gross Revenue (4)	Expenses (5)	Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest (1)	Total	
1994	\$70,508,633	\$ --	\$70,508,633	\$4,565,000	\$8,552,838	\$13,117,838	5.38
1995	73,551,183	--	73,551,183	4,960,000	8,213,678	13,173,678	5.58
1996	77,653,910	--	77,653,910	5,385,000	7,783,874	13,168,874	5.90
1997	80,565,270	--	80,565,270	5,860,000	7,312,606	13,172,606	6.12
1998	77,582,757	360,000	77,222,757	5,640,000	7,548,727	13,188,727	5.86
1999	79,171,844	--	79,171,844	6,000,000	5,421,613	11,421,613	6.93
2000	78,274,925	--	78,274,925	5,620,000	6,336,631	11,956,631	6.55
2001	78,508,665	--	78,508,665	7,035,000	5,903,227	12,938,227	6.07
2002	77,319,666	--	77,319,666	8,565,000	6,560,011	15,125,011	5.11
2003	78,348,495	--	78,348,495	9,210,000	6,274,835	15,484,835	5.06

SCHEDULE C - PARISH SALES TAX (2%)

Year	Gross Revenue (4)	Expenses (5)	Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest (1)	Total	
1994	\$25,258,905	\$ --	\$25,258,905	\$245,000	\$411,849	\$656,849	38.45
1995	29,129,135	--	29,129,135	260,000	396,093	656,093	44.40
1996	32,626,109	--	32,626,109	275,000	379,217	654,217	49.87
1997	34,683,096	--	34,683,096	295,000	361,042	656,042	52.87
1998	42,429,476	88,591	42,340,885	315,000	340,777	655,777	64.57
1999	43,959,488	--	43,959,488	340,000	156,853	496,853	88.48
2000	44,821,104	--	44,821,104	320,000	189,993	509,993	87.89
2001	45,601,245	--	45,601,245	440,000	176,072	616,072	74.02
2002	48,233,190	--	48,233,190	470,000	156,952	626,952	76.93
2003	52,238,042	--	52,238,042	505,000	144,747	649,747	80.40

- (1) Fiscal charges included
- (2) Total sales tax revenues plus interest earnings on sales tax revenues
- (3) Total sales tax collection costs
- (4) Total general sales and use taxes in the general and debt service funds plus interest earnings on sales tax revenues in the City and Parish Sales Tax Bonds Debt Service Funds and operating transfers in
- (5) Refunding bond issuance costs

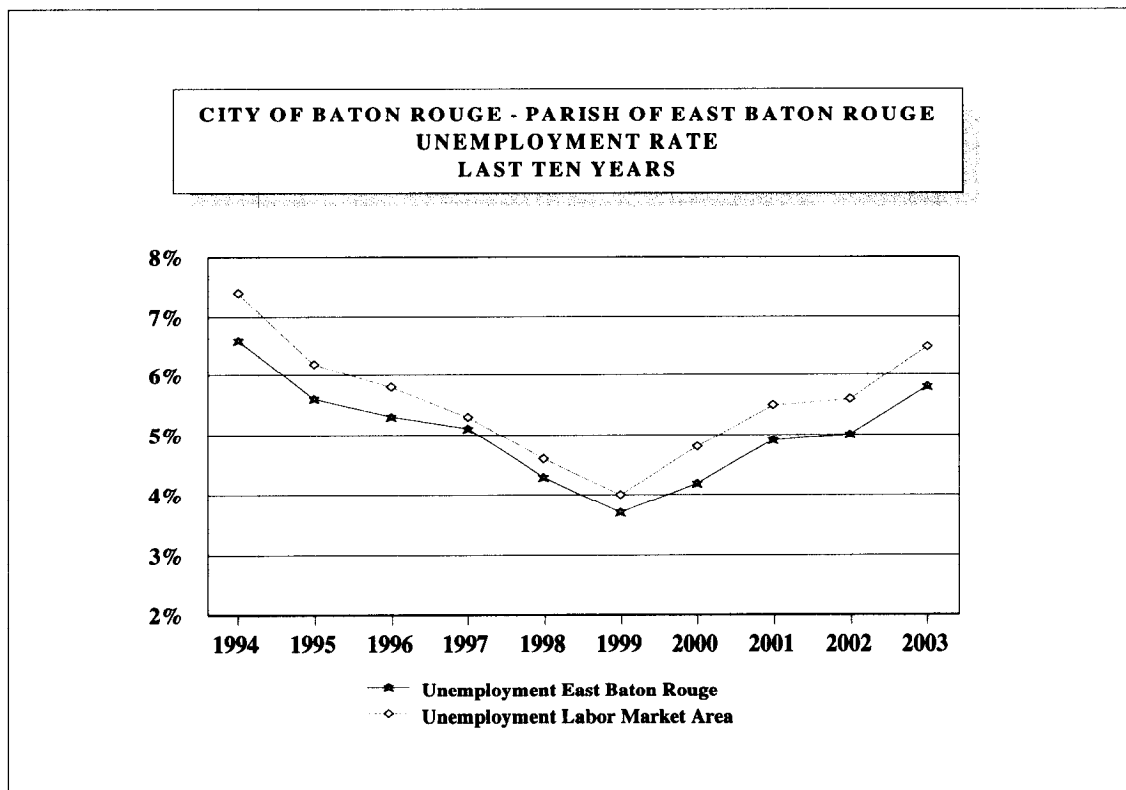
**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
DEMOGRAPHIC STATISTICS
LAST TEN YEARS**

EXHIBIT J - 15

<u>Year</u>	<u>Popu- lation (1)</u>	<u>Per Capita Income (3)</u>	<u>Median Age (1)</u>	<u>Public School Enrollment (4)</u>	<u>Unem- ployment East Baton Rouge (5)</u>	<u>Unem- ployment Labor Market Area (6)</u>
1994	396,364	18,798	29.9	59,026	6.6	7.4
1995	398,661	19,288	29.9	57,430	5.6	6.2
1996	399,992	20,484	29.9	55,970	5.3	5.8
1997	396,331	22,361	29.9	53,379	5.1	5.3
1998	396,556	23,077	29.9	55,507	4.3	4.6
1999	399,105	23,561	29.9	54,443	3.7	4.0
2000	412,852 (2)	25,592	31.5	52,213	4.2	4.8
2001	414,040	26,604	31.5	51,258	4.9	5.5
2002	414,833	25,956	31.5	52,570	5.0	5.6
2003	416,881	27,073	30.4	52,309	5.8 (7)	6.5 (7)

All information is Parishwide

- (1) Estimates - Louisiana Tech University for the U.S. Bureau of Census
- (2) Official U.S. Census
- (3) Estimates - Bureau of Economic Analysis
- (4) East Baton Rouge Parish School Board, Baker School Board and Zachary School Board
- (5) Louisiana Department of Labor - Benchmark rates for East Baton Rouge Parish only - These data are disaggregated using claims for unemployment compensation and population sharing ratios which are applied to present market area estimates and are valid only for the allocation of manpower revenue sharing funds.
- (6) Louisiana Department of Labor - Baton Rouge Labor Market Area includes East Baton Rouge, Ascension, Livingston, and West Baton Rouge Parishes. The Labor Market Rate reflects unemployment in Baton Rouge and the surrounding area. Baton Rouge serves as the focus of employment for many of the parishes that border it.
- (7) Preliminary figures



**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
CONSTRUCTION AND BANK DEPOSITS
LAST TEN YEARS**

EXHIBIT J - 16

Year	Commercial Construction (1)		Residential Construction (1)		Bank Deposits (3) (In Thousands)	
	Number Of Permits	Value	Number Of Permits	Value		
1994	948	\$205,269,598	2,529	\$123,468,138	\$16,502,452	(2)
1995	958	210,975,208	2,160	93,878,466	17,685,694	(2)
1996	1,037	262,585,974	2,312	109,909,237	19,428,938	(2)
1997	1,104	197,840,970	2,081	100,546,972	19,214,205	(2)
1998	870	218,408,621	2,182	107,752,471	4,697,591	
1999	991	279,127,563	2,382	117,686,932	5,263,770	
2000	907	276,550,291	1,832	97,868,821	5,180,209	
2001	837	281,290,772	2,343	122,285,336	5,118,304	
2002	938	307,698,093	2,121	128,520,845	See Below	
2003	998	310,668,484	2,581	163,072,160	See Below	

	Bank Deposits (In Thousands) (3)	
	June 30, 2003	June 30, 2002
Hibernia National Bank	\$1,764,500	\$1,468,889
Bank One, N.A.	2,429,370	2,406,672
Alliance Bank of Baton Rouge	67,639	51,100
American Gateway Bank	55,290	--
Whitney National Bank	277,909	257,006
Regions Bank of Louisiana	239,631	248,882
Bank One Trust Company, National Association	17,182	23,187
Hancock Bank of Louisiana	635,694	613,184
Union Planters Bank	618,810	568,840
Britton & Koontz First National Bank	34,274	29,999
AmSouth Bank	78,873	77,430
Liberty Bank & Trust Company	17,358	17,361
Citizens Bank & Trust Company	33,168	38,754
Bank of West Baton Rouge	--	49,081
Bank of Zachary	95,018	89,968
Business Bank of Baton Rouge	119,411	87,307
First National Banker's Bank	77,746	74,223
First Bank and Trust	29,592	57
First Bank	40,990	33,287
Dillard National Bank	500	500
The Highlands Bank	5,775	1,183
Clinton Bank & Trust Company	10,371	6,286
Fidelity Bank & Trust Company	89,358	71,727
Total Deposits	<u>\$6,738,459</u>	<u>\$6,214,923</u>

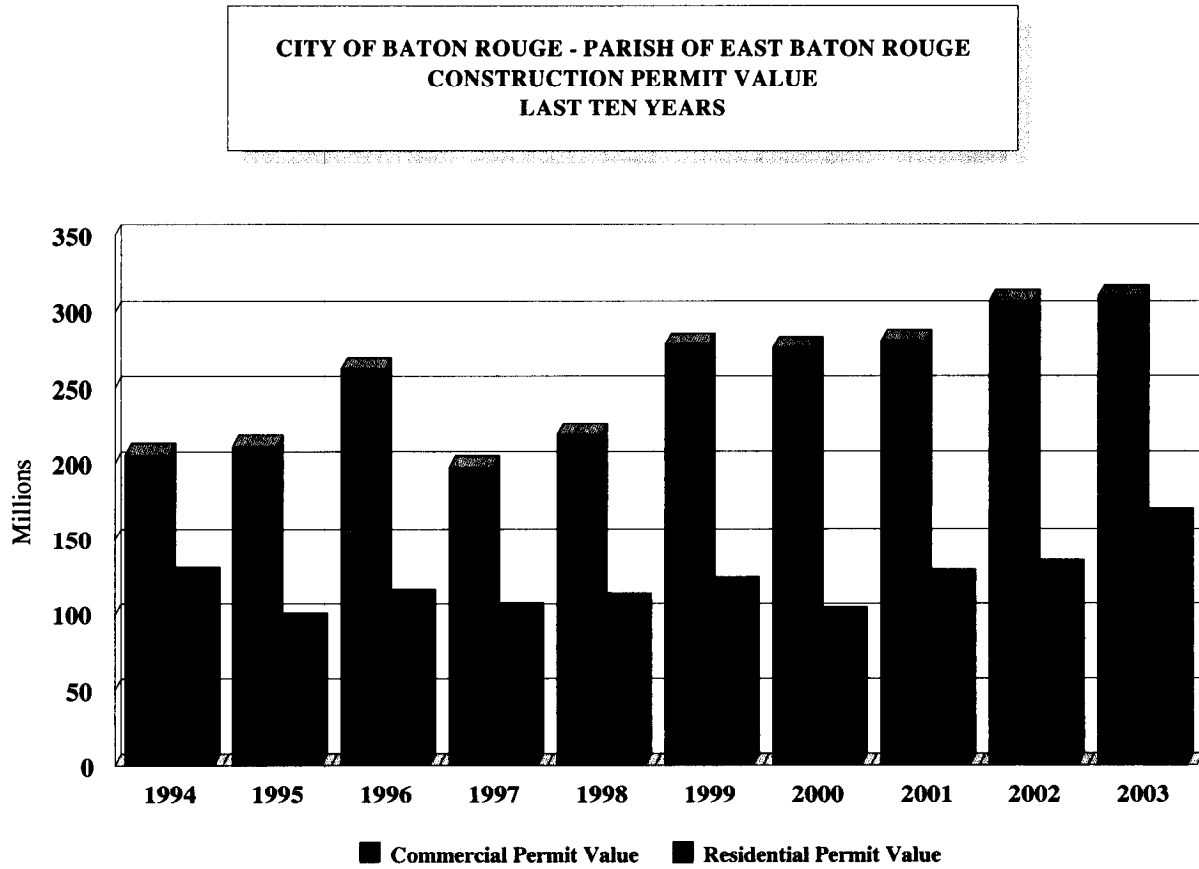
All Information is Parishwide unless otherwise noted.

- (1) Source: Department of Public Works - Inspection Division
- (2) Previous to 1998 some banks only released state-wide deposit amounts.
- (3) Source: Louisiana State Office of Financial Institutions

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
CONSTRUCTION AND BANK DEPOSITS
LAST TEN YEARS**

**EXHIBIT J - 16
(Continued)**



**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
MISCELLANEOUS STATISTICS
DECEMBER 31, 2003**

EXHIBIT J - 17

Date of Incorporation (1)	July 6, 1817
Form of Government (2)	Mayor - Council City-Parish Consolidation
Area (3)	City 76.55 sq. miles Parish 472.10 sq. miles
Number of Street Lights (4)	34,725
Fire Protection (5) (City Only)	
Number of Stations	19
Number of Fire Fighters and Officers (exclusive of volunteer fire fighters)	508
Police Protection (6) (City Only)	
Number of Stations	4
Number of Police Officers	676
Education (Public Pre-K - 12 & Charter)* (7)	
Attendance Centers	93
Number of Teachers	3,780
Number of Students	52,309
Sewers* (4)	
Pumping Stations	436
Secondary Treatment Plants	3
Value of Building Permits Issued (4)	
1999	\$ 403,515,293
2000	\$ 381,308,186
2001	\$ 409,420,878
2002	\$ 441,693,034
2003	\$ 480,600,388
Recreation and Culture* (8)	
Number of Libraries	12
Number of Volumes	1,815,499
Employees* (9) (Primary Government)	
Classified	4,564
Unclassified	102
Elected	26

***Parishwide**

- (1) Foundation for Historical Louisiana, The Baton Rouge Story: An Historical Sketch of Louisiana's Capital City, c. 1967.
- (2) "The Plan of Government" of the Parish of East Baton Rouge and the City of Baton Rouge
- (3) Planning Commission
- (4) Department of Public Works
- (5) Fire Department
- (6) Police Department
- (7) East Baton Rouge Parish School Board. This is the official count on which state funding is based.
- (8) East Baton Rouge Parish Library
- (9) Human Resources

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
MISCELLANEOUS STATISTICS
DECEMBER 31, 2003**

EXHIBIT J - 17
(Continued)

<u>Population (1)</u>	<u>City</u>	<u>Parish</u>
1989	242,045	384,006
1990	219,531	380,105
1991	221,208	383,983
1992	223,622	390,763
1993	226,647	393,923
1994	228,101	396,364
1995	230,460	398,661
1996	231,219	399,992
1997	231,276	396,331
1998	232,637	396,556
1999	234,226	399,105
2000	227,818	412,852
2001	227,818	414,040
2002	229,132	414,833
2003	229,667	416,881

(1) Source: Estimates - Planning Commission

Ten Largest Employers by Industry (2)

Company Name

Public Schools	East Baton Rouge Parish School Board
University	Louisiana State University - Baton Rouge
Retail	Wal-Mart Stores, Inc.
Government	City of Baton Rouge - Parish of East Baton Rouge
Petroleum Products	Exxon Corporation - Houston, TX
Chemical Products	
Plastic Products	
Hospital	Our Lady of the Lake Regional Medical Center
Construction	Performance Contractors, Inc.
Oilfield Services Industry	BHI - Administration Management
Construction	J E Merit Construction, Inc.
Construction and Industrial Maintenance	Harmony, LLC

(2) Source: Louisiana Department of Labor - based on information available as of the first quarter of 2003.
Includes firms with 1,000 or more employees.

